



3013 (02-02-05)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 130 SOUTH MAIN STREET
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Utility Address: 130 SOUTH MAIN STREET

LODI, WI 53555

When was utility organized? 12/1/1984

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: GARY L. WALDEN

Title: ACTING DIRECTOR OF FINANCE

Office Address:

130 SOUTH MAIN STREET

LODI, WI 53555

Telephone: (608) 592 - 3247 EXT

Fax Number: (608) 592 - 3271

E-mail Address: gwalden@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MIKE BILKEY

Title: UTILITY COMMISSION PRESIDENT

Office Address:

204 LODI STREET

LODI, WI 53555

Telephone: (608) 592 - 3008

Fax Number: () -

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES L. BLOCK**Title:** PARTNER**Office Address:** JOHNSON BLOCK AND COMPANY INC
6314 ODANA RD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com**Date of most recent audit report:** 12/31/2005**Period covered by most recent audit:** 1/1/2005 TO 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR MARVIN DOLPHIN JR**Title:** UTILITY SUPERINTENDENT**Office Address:**
113 S. MAIN STREET
LODI, WI 53555**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** mdolphin@wppisys.org

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:MR MIKE BILKEY
MR STEVE BROKISH, PRESIDENT
MR TIM HESSE
MR CHRIS MICHEL
MR TIM STRATTON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,908,976	2,553,850	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,073,551	1,757,844	2
Depreciation Expense (403)	254,912	198,500	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	183,623	173,064	5
Total Operating Expenses	2,512,086	2,129,408	
Net Operating Income	396,890	424,442	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	396,890	424,442	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,184	8,018	10
Miscellaneous Nonoperating Income (421)	179,644	78,029	11
Total Other Income	206,828	86,047	
Total Income	603,718	510,489	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,185)	(22,180)	12
Other Income Deductions (426)	48,039	45,072	13
Total Miscellaneous Income Deductions	25,854	22,892	
Income Before Interest Charges	577,864	487,597	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,957	98,976	14
Amortization of Debt Discount and Expense (428)	7,718	8,495	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	134,675	107,471	
Net Income	443,189	380,126	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,416,951	3,046,136	20
Balance Transferred from Income (433)	443,189	380,126	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,064	9,311	25
Total Unappropriated Earned Surplus End of Year (216)	3,854,076	3,416,951	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,908,976		2,908,976	1
Total (Acct. 400):	2,908,976	0	2,908,976	
Operation and Maintenance Expense (401-402):				
Derived	2,073,551		2,073,551	2
Total (Acct. 401-402):	2,073,551	0	2,073,551	
Depreciation Expense (403):				
Derived	254,912		254,912	3
Total (Acct. 403):	254,912	0	254,912	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	183,623		183,623	5
Total (Acct. 408):	183,623	0	183,623	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	396,890	0	396,890	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	27,184	0	27,184 11
Total (Acct. 419):	27,184	0	27,184
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		100,977	100,977 12
Contributed Plant - Electric		60,882	60,882 13
WATER IMPACT FEES	0	17,785	17,785 14
Total (Acct. 421):	0	179,644	179,644
TOTAL OTHER INCOME:	27,184	179,644	206,828

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,185)		(22,185) 15
NONE	0	0	0 16
Total (Acct. 425):	(22,185)	0	(22,185)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,999	8,999 17
Depreciation Expense on Contributed Plant - Electric		39,030	39,030 18
NONE	10	0	10 19
Total (Acct. 426):	10	48,029	48,039
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,175)	48,029	25,854

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	126,957		126,957 20
Total (Acct. 427):	126,957	0	126,957

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT	7,718		7,718 21
Total (Acct. 428):	7,718	0	7,718

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	134,675	0	134,675
NET INCOME:	311,574	131,615	443,189
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,168,644	1,248,307	3,416,951 26
Total (Acct. 216):	2,168,644	1,248,307	3,416,951
Balance Transferred from Income (433):			
Derived	311,574	131,615	443,189 27
Total (Acct. 433):	311,574	131,615	443,189
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
CHRISTMAS LIGHTS, BANNERS	6,064	0	6,064 31
Total (Acct. 439)--Debit:	6,064	0	6,064
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,474,154	1,379,922	3,854,076

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	532,158	2,376,818	0	0	2,908,976	1
Less: interdepartmental sales	1,948	32,352	0	0	34,300	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	609	1,857	0	0	2,466	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	529,601	2,342,609	0	0	2,872,210	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	81,194	8,418	89,612	1
Electric operating expenses	122,927	15,764	138,691	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,005	311	3,316	8
Electric utility plant accounts	65,514	6,580	72,094	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	31,073	(31,073)	0	18
All other accounts			0	19
Total Payroll	303,713	0	303,713	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.2	1
Electric	4.5	2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,010,142	8,886,446	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,271,193	2,216,201	2
Net Utility Plant	7,738,949	6,670,245	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	7,738,949	6,670,245	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	50,842	50,000	9
Total Other Property and Investments	50,842	50,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	440,345	510,690	10
Special Deposits (132-134)	918,061	1,648,438	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	448,704	316,713	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,732	0	18
Materials and Supplies (151-163)	124,535	82,700	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	1,949,377	2,558,541	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,059	54,025	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	47,059	54,025	
Total Assets and Other Debits	9,786,227	9,332,811	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	3,854,076	3,416,951	28
Total Proprietary Capital	5,057,544	4,620,419	
LONG-TERM DEBT			
Bonds (221-222)	3,751,874	3,894,165	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,751,874	3,894,165	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	191,949	181,663	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	301,997	148,853	36
Interest Accrued (237)	39,380	26,943	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	5,718	4,274	40
Miscellaneous Current and Accrued Liabilities (242)	29,412	35,027	41
Total Current and Accrued Liabilities	568,456	396,760	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	408,353	421,467	44
Total Deferred Credits	408,353	421,467	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,786,227	9,332,811	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,072,489	0	0	4,813,957	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,618,447	0	0	4,465,087	2
Utility Plant in Service - Contributed Plant (101.2)	794,344	0	0	1,117,576	3
Utility Plant Purchased or Sold (102)	0			0	4
Utility Plant in Process of Reclassification (103)	0			0	5
Utility Plant Leased to Others (104)	0			0	6
Property Held for Future Use (105)	0			0	7
Completed Construction not Classified (106)	0			0	8
Construction Work in Progress (107)	0			14,688	9
Total Utility Plant	4,412,791	0	0	5,597,351	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	535,670	0	0	1,157,457	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	115,580	0	0	462,486	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	16
Total Accumulated Provision	651,250	0	0	1,619,943	
Net Utility Plant	3,761,541	0	0	3,977,408	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	484,647	1,201,518			1,686,165	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,633	175,279			254,912	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,918				5,918	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
		0			0	12
					0	13
					0	14
					0	15
Total credits	85,551	175,279	0	0	260,830	16
Debits during year						17
Book cost of plant retired	34,526	219,340			253,866	18
Cost of removal	0	0			0	19
Other debits (specify):						20
adjust to general ledger balance	3	0			3	
	0	0			0	
					0	23
					0	24
Total debits	34,529	219,340	0	0	253,869	25
Balance end of year (111.1)	535,669	1,157,457	0	0	1,693,126	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	106,581	423,455			530,036	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,999	39,030			48,029	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,999	39,030	0	0	48,029	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	115,580	462,485	0	0	578,065	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			108,125		108,125	70,804	3
Total Electric Utility					108,125	70,804	

Account	Total End of Year	Amount Prior Year	
Electric utility total	108,125	70,804	1
Water utility (154)	16,410	11,896	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	124,535	82,700	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. REFUNDING BONDS	2,931	428	6,847	1
2001 MORTGAGE REVENUE BONDS	1,499	428	12,298	2
2003 MORTGAGE REVENUE BONDS	2,536	428	27,914	3
Total			47,059	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>1,203,468</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	228,709	1
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,115,000	2
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.84%	415,000	3
2003 MORTGAGE REVENUE BONDS	06/01/2003	05/01/2023	4.03%	1,730,000	4
2004 STFL	08/24/2004	03/15/2024	5.00%	190,165	5
2005 STFL	08/25/2005	03/15/2025	4.50%	73,000	6
Total Bonds (Account 221):				3,751,874	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 3,751,874

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	148,853	1
Accruals:		
Charged water department expense	149,025	2
Charged electric department expense	183,452	3
Charged sewer department expense	1,930	4
Other (explain):		
NONE		5
Total Accruals and other credits	334,407	
Taxes paid during year:		
County, state and local taxes	148,853	6
Social Security taxes	26,008	7
PSC Remainder Assessment	2,249	8
Other (explain):		
GROSS REVENUES	4,153	9
Total payments and other debits	181,263	
Balance end of year	301,997	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 MRB'S	10,945	43,733	43,918	10,760	1
1998 GO REFUNDING	2,087	8,820	9,301	1,606	2
1999 GO BONDS	10,475	41,894	42,295	10,074	3
2001 MRB'S	3,436	18,830	19,006	3,260	4
2004 BOARD OF COMM OF PLUBLIC LAND		12,585		12,585	5
2005 BOARD OF COMM OF PLUBLIC LAND		1,095		1,095	6
Subtotal	26,943	126,957	114,520	39,380	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PENSION LOAN	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	26,943	126,957	114,520	39,380	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND FOR BONDS	50,842	4
Total (Acct. 126):	50,842	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
CONSTRUCTION ACCOUNT	551,083	7
REDEMTIION ACCOUNT FOR BOND PAYMENTS	185,685	8
BOND RESERVE ACCOUNT	181,293	9
Total (Acct. 134):	918,061	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,666	11
Electric	395,038	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	448,704	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPAL TAX COLLECTIONS	17,732	18
Total (Acct. 145):	17,732	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	399,282	26
LOW INCOME ASSISTANCE	5,757	27
ENERGY CONSERVATION	3,314	28
Total (Acct. 253):	408,353	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,498,784	3,886,952	0	0	7,385,736	1
Materials and Supplies	14,153	89,464	0	0	103,617	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	510,158	1,179,487	0	0	1,689,645	4
Customer Advances for Construction					0	5
Regulatory Liability	83,620	326,754	0	0	410,374	6
NONE					0	7
Average Net Rate Base	2,919,159	2,470,175	0	0	5,389,334	
Net Operating Income	172,296	224,594	0	0	396,890	8
Net Operating Income as a percent of						
Average Net Rate Base	5.90%	9.09%	N/A	N/A	7.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	85,880	335,587	0	0	421,467	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,520	17,665	0	0	22,185	3
Other (specify):						
NONE					0	4
Balance End of Year	81,360	317,922	0	0	399,282	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from Municipality (145)

Receivables From Municipal Tax collections

If this value is greater than 10,000, there must be a schedule footnote explanation.

The 17,732 represents the unpaid utility bills that were added to the 2005 real estate tax roll as special assessments.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	525,674	505,459	1
Total Sales of Water	525,674	505,459	
Other Operating Revenues			
Forfeited Discounts (470)	979	903	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,505	5,996	6
Total Other Operating Revenues	6,484	6,899	
Total Operating Revenues	532,158	512,358	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	24,354	24,187	7
Pumping Expenses (620-633)	34,987	32,113	8
Water Treatment Expenses (640-652)	5,055	5,142	9
Transmission and Distribution Expenses (660-678)	53,323	57,486	10
Customer Accounts Expenses (901-905)	18,882	21,135	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	65,304	89,104	13
Total Operation and Maintenance Expenses	201,905	229,167	
Other Operating Expenses			
Depreciation Expense (403)	79,633	75,254	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	78,324	78,002	16
Total Other Operating Expenses	157,957	153,256	
Total Operating Expenses	359,862	382,423	
NET OPERATING INCOME	172,296	129,935	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0		0	1
Commercial	0		0	2
Industrial	0		0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,053	53,522	192,280	4
Commercial	121	14,522	42,092	5
Industrial	5	40,818	85,079	6
Total Metered Sales to General Customers (461)	1,179	108,862	319,451	
Private Fire Protection Service (462)	10		8,193	7
Public Fire Protection Service (463)	1		174,799	8
Other Sales to Public Authorities (464)	22	8,068	21,283	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	2	105	1,948	12
Total Sales of Water	1,214	117,035	525,674	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	174,799	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	174,799	
Forfeited Discounts (470):		
Customer late payment charges	979	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	979	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,505	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	5,505	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	24,354	24,187	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	24,354	24,187	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	28,865	23,830	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	193	465	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	5,929	7,818	25
Total Pumping Expenses	34,987	32,113	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	5,055	5,142	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	0	0	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	0	0	33
Total Water Treatment Expenses	5,055	5,142	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	17,261	15,454	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	0	0	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	8,695	5,231	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	108	148	43
Maintenance of Transmission and Distribution Mains (673)	7,225	16,086	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	8,152	7,558	46
Maintenance of Meters (676)	3,888	1,555	47
Maintenance of Hydrants (677)	7,862	11,176	48
Maintenance of Miscellaneous Plant (678)	132	278	49
Total Transmission and Distribution Expenses	53,323	57,486	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	3,033	3,299	51
Customer Records and Collection Expenses (903)	16,458	17,019	52
Uncollectible Accounts (904)	(609)	817	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	18,882	21,135	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	907	833	56
Office Supplies and Expenses (921)	7,647	6,906	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	9,036	8,850	59
Property Insurance (924)	7,874	6,492	60
Injuries and Damages (925)	0	0	61
Employee Pensions and Benefits (926)	13,687	33,373	62
Regulatory Commission Expenses (928)	66	85	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	13,669	18,431	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	12,418	14,134	67
Total Administrative and General Expenses	65,304	89,104	
Total Operation and Maintenance Expenses	201,905	229,167	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		69,906	70,947	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,930	1,862	2
Net property tax equivalent		67,976	69,085	
Social Security		10,102	8,353	3
PSC Remainder Assessment		246	564	4
Other (specify): NONE		0	0	5
Total tax expense		78,324	78,002	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232740				3
County tax rate	mills		5.570430				4
Local tax rate	mills		8.960410				5
School tax rate	mills		12.021450				6
Voc. school tax rate	mills		1.571600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.356630				10
Less: state credit	mills		1.656230				11
Net tax rate	mills		26.700400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.960410				14
Combined School Tax Rate	mills		13.593050				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.553460				17
Total Tax Rate	mills		28.356630				18
Ratio of Local and School Tax to Total	dec.		0.795351				19
Total tax net of state credit	mills		26.700400				20
Net Local and School Tax Rate	mills		21.236177				21
Utility Plant, Jan. 1	\$	4,072,489	4,072,489				22
Materials & Supplies	\$	11,896	11,896				23
Subtotal	\$	4,084,385	4,084,385				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,084,385	4,084,385				26
Assessment Ratio	dec.		0.805960				27
Assessed Value	\$	3,291,851	3,291,851				28
Net Local & School Rate	mills		21.236177				29
Tax Equiv. Computed for Current Year	\$	69,906	69,906				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	69,906					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,200	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	396,161	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	397,361	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	277,500	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	287,943	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,215	0	20
Total Pumping Plant	566,658	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	16,755	0	23
Total Water Treatment Plant	16,755	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	1,200	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	396,161	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	397,361	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	277,500	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	287,943	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,215	20
Total Pumping Plant	0	0	566,658	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	16,755	23
Total Water Treatment Plant	0	0	16,755	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,620	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	291,337	0	26
Transmission and Distribution Mains (343)	1,238,317	183,863	27
Fire Mains (344)	0	0	28
Services (345)	263,299	24,286	29
Meters (346)	225,985	23,593	30
Hydrants (348)	151,030	6,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,192,588	237,742	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	11,235	0	34
Office Furniture and Equipment (391)	9,996	0	35
Computer Equipment (391.1)	23,948	1,134	36
Transportation Equipment (392)	44,862	26,375	37
Stores Equipment (393)	1,143	0	38
Tools, Shop and Garage Equipment (394)	19,129	8,600	39
Laboratory Equipment (395)	9,699	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	79,038	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	6,710	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	205,760	36,109	
Total utility plant in service directly assignable	3,379,122	273,851	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	3,379,122	273,851	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	22,620	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	291,337	26
Transmission and Distribution Mains (343)	21,920	0	1,400,260	27
Fire Mains (344)	0	0	0	28
Services (345)	4,224	0	283,361	29
Meters (346)	4,913	0	244,665	30
Hydrants (348)	3,469	0	153,561	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	34,526	0	2,395,804	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	11,235	34
Office Furniture and Equipment (391)	0	0	9,996	35
Computer Equipment (391.1)	0	0	25,082	36
Transportation Equipment (392)	0	0	71,237	37
Stores Equipment (393)	0	0	1,143	38
Tools, Shop and Garage Equipment (394)	0	0	27,729	39
Laboratory Equipment (395)	0	0	9,699	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	79,038	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	6,710	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	241,869	
Total utility plant in service directly assignable	34,526	0	3,618,447	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	34,526	0	3,618,447	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	497,351	73,461	27
Fire Mains (344)	0	0	28
Services (345)	130,512	17,686	29
Meters (346)	0	0	30
Hydrants (348)	65,504	9,830	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	693,367	100,977	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	693,367	100,977	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	693,367	100,977	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	570,812	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	148,198	29
Meters (346)	0	0	0	30
Hydrants (348)	0	0	75,334	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	794,344	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	0	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	0	794,344	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	794,344	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	49,481	2.94%	11,647	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	49,481		11,647	
PUMPING PLANT				
Structures and Improvements (321)	53,264	2.44%	6,771	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	65,089	4.00%	11,518	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	708	4.29%	52	15
Total Pumping Plant	119,061		18,341	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,001	6.00%	1,005	17
Total Water Treatment Plant	14,001		1,005	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	46,792	1.87%	3,095	19
Transmission and Distribution Mains (343)	7,301	0.93%	14,619	20
Fire Mains (344)	0			21
Services (345)	45,825	2.09%	5,713	22
Meters (346)	64,042	5.03%	11,837	23
Hydrants (348)	20,796	1.59%	2,422	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				61,128	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	61,128	
321	0				60,035	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				76,607	12
326	0				0	13
327	0				0	14
328	0				760	15
	0	0	0	0	137,402	
331	0				0	16
332	0				15,006	17
	0	0	0	0	15,006	
341	0				0	18
342	0				49,887	19
343	21,920				0	20
344	0				0	21
345	4,224				47,314	22
346	4,913				70,966	23
348	3,469				19,749	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	184,756		37,686	
GENERAL PLANT				
Structures and Improvements (390)	3,862	2.25%	253	26
Office Furniture and Equipment (391)	7,229	5.83%	583	27
Computer Equipment (391.1)	23,948	26.67%	302	28
Transportation Equipment (392)	40,207	10.50%	6,095	29
Stores Equipment (393)	269	5.83%	67	30
Tools, Shop and Garage Equipment (394)	9,129	5.83%	1,366	31
Laboratory Equipment (395)	2,760	5.83%	565	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	27,501	9.17%	7,248	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	2,443	5.83%	391	36
Other Tangible Property (399)	0			37
Total General Plant	117,348		16,870	
Total accum. prov. directly assignable	484,647		85,549	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	484,647		85,549	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349	0				0	25
	<u>34,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>187,916</u>	
390	0				4,115	26
391	0				7,812	27
391.1	0				24,250	28
392	0				46,302	29
393	0				336	30
394	0				10,495	31
395	0				3,325	32
396	0				0	33
397	0				34,749	34
397.1	0				0	35
398	0				2,834	36
399	0				0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>134,218</u>	
	<u>34,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,670</u>	
	0				0	38
	<u>34,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,670</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	64,501	0.93%	4,967
Fire Mains (344)	0		21
Services (345)	29,101	2.09%	2,912
Meters (346)	0		23
Hydrants (348)	12,979	1.59%	1,120
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	0	
321	0				0	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				0	12
326	0				0	13
327	0				0	14
328	0				0	15
	0	0	0	0	0	
331	0				0	16
332	0				0	17
	0	0	0	0	0	
341	0				0	18
342	0				0	19
343	0				69,468	20
344	0				0	21
345	0				32,013	22
346	0				0	23
348	0				14,099	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	106,581		8,999
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	106,581		8,999
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	106,581		8,999

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0				0 25
	0	0	0	0	115,580
390	0				0 26
391	0				0 27
391.1	0				0 28
392	0				0 29
393	0				0 30
394	0				0 31
395	0				0 32
396	0				0 33
397	0				0 34
397.1	0				0 35
398	0				0 36
399	0				0 37
	0	0	0	0	0
	0	0	0	0	115,580
	0				0 38
	0	0	0	0	115,580

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,407	7,407	1
February			6,665	6,665	2
March			7,138	7,138	3
April			6,729	6,729	4
May			7,618	7,618	5
June			14,801	14,801	6
July			18,603	18,603	7
August			21,131	21,131	8
September			18,263	18,263	9
October			7,351	7,351	10
November			7,069	7,069	11
December			7,371	7,371	12
Total annual pumpage	0	0	130,146	130,146	
Less: Water sold				117,035	13
Volume pumped but not sold				13,111	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				890	16
Volume related to equipment/system malfunction				304	17
Non-utility volume NOT included in water sales				1,135	18
Total volume not sold but accounted for				2,329	19
Volume pumped but unaccounted for				10,782	20
Percent of water lost				8%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,056	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Lodi canning company at full production for pea pack.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				95	27
Date of minimum: 1/29/2005					28
Total KWH used for pumping for the year				206,784	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLUMBUS STREET	2	334	12	152,000	Yes	1
CHESTNUT/STRANGWAY	3	300	18	158,000	Yes	2
SAUK STREET	4	406	14	47,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	COLUMBUS STREET	COLUMBUS STREET	STRANGWAY AVENUE	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9
Year Installed	1935	1986	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	SAUK STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549			22
Year Installed	2000			23
Type	ELECTRIC			24
Horsepower	125			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1951	1962	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	184	92	65	10
				11
Total capacity in gallons (actual)	185,400	146,000	200,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	184	0	0	0	184
M	D	3.000	0	0	0	0	0
M	D	4.000	18,464	46	1,702	0	16,808
M	D	6.000	27,512	236	0	0	27,748
M	D	8.000	29,767	3,563	0	0	33,330
M	D	10.000	7,935	0	0	0	7,935
M	D	12.000	8,696	0	0	0	8,696
Total Within Municipality			92,558	3,845	1,702	0	94,701
Total Utility			92,558	3,845	1,702	0	94,701

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	180	0	20	0	160		2
M	0.750	313	0	0	0	313		3
M	1.000	465	13	0	0	478	29	4
M	1.250	3	0	0	0	3		5
M	1.500	40	0	0	0	40		6
M	2.000	26	4	0	0	30	2	7
M	4.000	2	0	0	0	2		8
M	6.000	1	3	0	0	4	3	9
Total Utility		1,040	20	20	0	1,040	34	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,161	114	102		1,173	168	1
1.000	30	1	5		26	4	2
1.250	1	0	0		1	0	3
1.500	14	0	3		11	1	4
2.000	18	2	2		18	0	5
3.000	5	1	0		6	3	6
4.000	0	0	0		0	0	7
6.000	2	0	0		2	1	8
8.000	1	0	0		1	0	9
10.000	1	0	0		1	0	10
Total:	1,233	118	112	0	1,239	177	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,052	92	1	5	0	23	1,173	1
1.000	6	15	2	3	0	0	26	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	1	1	0	4	11	4
2.000	0	8	0	7	2	1	18	5
3.000	0	0	0	6	0	0	6	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	1	0	1	0	2	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	1	0	1	10
Total:	1,058	121	5	22	5	28	1,239	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	157	8	2		163	2
Total Fire Hydrants	157	8	2	0	163	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	163
Number of distribution system valves end of year:	446
Number of distribution valves operated during year:	446

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The cost of pumping exceeded 12 cents due to a 12.5% increase in the cost of electricity in 2005 verses 2004.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Employee Pension and Benefits (926)

This year value: \$13,687.

The decrease in 2005 from 2004 is due to a reduction of .6 FTE in 2005 and to correct for an over accrued amount from 2004 of \$6,428.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

- a. 1702 feet of added water main was a replacement for existing mains and was financed by a 20 year loan from Commissioners of Public Lands.
 - b. The remainder was assessed against the property owners.
 - c. None of the water main added in 2005 was deferred.
-

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,357,008	2,019,104	1
Total Sales of Electricity	2,357,008	2,019,104	
Other Operating Revenues			
Forfeited Discounts (450)	6,391	8,246	2
Miscellaneous Service Revenues (451)	2,658	2,266	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	10,658	10,472	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	103	1,404	7
Total Other Operating Revenues	19,810	22,388	
Total Operating Revenues	2,376,818	2,041,492	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,613,282	1,309,983	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	98,995	76,273	10
Customer Accounts Expenses (901-905)	37,481	50,397	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	121,888	92,024	13
Total Operation and Maintenance Expenses	1,871,646	1,528,677	
Other Expenses			
Depreciation Expense (403)	175,279	123,246	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	105,299	95,062	16
Total Other Expenses	280,578	218,308	
Total Operating Expenses	2,152,224	1,746,985	
NET OPERATING INCOME	224,594	294,507	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,391	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,391	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	2,658	3
Total Miscellaneous Service Revenues (451)	2,658	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLES AND ISOLATORS	10,658	5
Total Rent from Electric Property (454)	10,658	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
REQUESTS FOR SPECIAL ASSESSMENT NOTIFACTION	103	7
Total Other Electric Revenues (456)	103	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,613,282	1,309,983	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	1,613,282	1,309,983	
Total Power Production Expenses	1,613,282	1,309,983	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	12,966	465	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	5,958	5,862	52
Overhead Line Expenses (583)	0	0	53
Underground Line Expenses (584)	0	0	54
Street Lighting and Signal System Expenses (585)	1,380	3,178	55
Meter Expenses (586)	2,670	2,507	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	0	0	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	0	0	62
Maintenance of Overhead Lines (593)	32,493	31,328	63
Maintenance of Underground Lines (594)	0	3,022	64
Maintenance of Line Transformers (595)	13,226	7,502	65
Maintenance of Street Lighting and Signal Systems (596)	2,367	8,129	66
Maintenance of Meters (597)	0	69	67
Maintenance of Miscellaneous Distribution Plant (598)	27,935	14,211	68
Total Distribution Expenses	98,995	76,273	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	6,764	5,635	70
Customer Records and Collection Expenses (903)	32,574	42,145	71
Uncollectible Accounts (904)	(1,857)	2,617	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	37,481	50,397	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	908	833	78
Office Supplies and Expenses (921)	15,511	14,081	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	22,208	14,413	81
Property Insurance (924)	17,549	10,395	82
Injuries and Damages (925)	0	0	83
Employee Pensions and Benefits (926)	33,366	42,075	84
Regulatory Commission Expenses (928)	0	722	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	29,700	9,505	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	2,646	0	89
Total Administrative and General Expenses	121,888	92,024	
Total Operation and Maintenance Expenses	1,871,646	1,528,677	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		83,238	77,906	1
Social Security		15,906	11,805	2
Wisconsin Gross Receipts Tax		3,929	3,341	3
PSC Remainder Assessment		2,226	2,010	4
Other (specify): NONE		0	0	5
Total tax expense		105,299	95,062	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232740				3
County tax rate	mills		5.570430				4
Local tax rate	mills		8.960410				5
School tax rate	mills		12.021450				6
Voc. school tax rate	mills		1.571600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.356630				10
Less: state credit	mills		1.656230				11
Net tax rate	mills		26.700400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.960410				14
Combined School Tax Rate	mills		13.593050				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.553460				17
Total Tax Rate	mills		28.356630				18
Ratio of Local and School Tax to Total	dec.		0.795351				19
Total tax net of state credit	mills		26.700400				20
Net Local and School Tax Rate	mills		21.236177				21
Utility Plant, Jan. 1	\$	4,813,957	4,813,957				22
Materials & Supplies	\$	70,804	70,804				23
Subtotal	\$	4,884,761	4,884,761				24
Less: Plant Outside Limits	\$	21,433	21,433				25
Taxable Assets	\$	4,863,328	4,863,328				26
Assessment Ratio	dec.		0.805960				27
Assessed Value	\$	3,919,648	3,919,648				28
Net Local & School Rate	mills		21.236177				29
Tax Equiv. Computed for Current Year	\$	83,238	83,238				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	83,238					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	49,111	0	34
Structures and Improvements (361)	3,307	0	35
Station Equipment (362)	449,297	965,849	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	644,356	0	38
Overhead Conductors and Devices (365)	228,498	35,056	39
Underground Conduit (366)	14,295	653	40
Underground Conductors and Devices (367)	419,363	109,414	41
Line Transformers (368)	591,511	232,357	42
Services (369)	138,265	2,191	43
Meters (370)	138,300	9,786	44
Installations on Customers' Premises (371)	19,116	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	90,315	0	47
Total Distribution Plant	2,785,734	1,355,306	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	27,800	0	49
Office Furniture and Equipment (391)	21,940	0	50
Computer Equipment (391.1)	29,537	1,458	51
Transportation Equipment (392)	350,138	18,846	52
Stores Equipment (393)	1,236	0	53
Tools, Shop and Garage Equipment (394)	57,881	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	49,111	34
Structures and Improvements (361)	0	0	3,307	35
Station Equipment (362)	98,290		1,316,856	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	0	0	644,356	38
Overhead Conductors and Devices (365)	18,064	0	245,490	39
Underground Conduit (366)	0	0	14,948	40
Underground Conductors and Devices (367)	37,189	0	491,588	41
Line Transformers (368)	61,647	0	762,221	42
Services (369)	594	0	139,862	43
Meters (370)	3,556	0	144,530	44
Installations on Customers' Premises (371)	0	0	19,116	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	0	0	90,315	47
Total Distribution Plant	219,340	0	3,921,700	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	27,800	49
Office Furniture and Equipment (391)	0	0	21,940	50
Computer Equipment (391.1)	0	0	30,995	51
Transportation Equipment (392)		0	368,984	52
Stores Equipment (393)	0	0	1,236	53
Tools, Shop and Garage Equipment (394)	0	0	57,881	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	7,282	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	6,025	0	57
Miscellaneous Equipment (398)	21,244	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	523,083	20,304	
Total utility plant in service directly assignable	3,308,817	1,375,610	
 Common Utility Plant Allocated to Electric Department	 0	 0	 60
 Total utility plant in service	 3,308,817	 1,375,610	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	7,282 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	6,025 57
Miscellaneous Equipment (398)	0	0	21,244 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	543,387
Total utility plant in service directly assignable	219,340	0	4,465,087
 Common Utility Plant Allocated to Electric Department	 0	 0	 0 60
 Total utility plant in service	 219,340	 0	 4,465,087

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	0	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	9,221	0	38
Overhead Conductors and Devices (365)	310,784	0	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	393,929	63,024	41
Line Transformers (368)	0	0	42
Services (369)	261,886	3,419	43
Meters (370)	0	0	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	75,313	0	47
Total Distribution Plant	1,051,133	66,443	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	0	0	49
Office Furniture and Equipment (391)	0	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	0	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	0 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	0	9,221 38
Overhead Conductors and Devices (365)	0	0	310,784 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	0	0	456,953 41
Line Transformers (368)	0	0	0 42
Services (369)	0	0	265,305 43
Meters (370)	0	0	0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	0	75,313 47
Total Distribution Plant	0	0	1,117,576
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	0 49
Office Furniture and Equipment (391)	0	0	0 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	0 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	0	0	0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	0	0	
Total utility plant in service directly assignable	1,051,133	66,443	
 Common Utility Plant Allocated to Electric Department	 0	 0	 60
 Total utility plant in service	 1,051,133	 66,443	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	0 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,117,576
 Common Utility Plant Allocated to Electric Department	 0	 0	 0 60
 Total utility plant in service	 0	 0	 1,117,576

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311	0				0 1
312	0				0 2
313	0				0 3
314	0				0 4
315	0				0 5
316	0				0 6
	0	0	0	0	0
331	0				0 7
332	0				0 8
333	0				0 9
334	0				0 10
335	0				0 11
336	0				0 12
	0	0	0	0	0
341	0				0 13
342	0				0 14
343	0				0 15
344	0				0 16
345	0				0 17
346	0				0 18
	0	0	0	0	0
352	0				0 19
353	0				0 20
354	0				0 21
355	0				0 22
356	0				0 23
357	0				0 24
358	0				0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,384	2.90%	96	27
Station Equipment (362)	176,302	3.10%	27,710	28
Storage Battery Equipment (363)	0		0	29
Poles, Towers and Fixtures (364)	159,240	3.90%	25,130	30
Overhead Conductors and Devices (365)	40,705	3.20%	7,584	31
Underground Conduit (366)	2,575	2.50%	366	32
Underground Conductors and Devices (367)	68,051	3.30%	15,031	33
Line Transformers (368)	162,973	3.20%	21,660	34
Services (369)	85,432	4.40%	6,119	35
Meters (370)	65,676	3.60%	5,118	36
Installations on Customers' Premises (371)	16,205	5.50%	1,051	37
Leased Property on Customers' Premises (372)	0		0	38
Street Lighting and Signal Systems (373)	40,714	4.10%	3,703	39
Total Distribution Plant	819,257		113,568	
GENERAL PLANT				
Structures and Improvements (390)	10,654	2.50%	695	40
Office Furniture and Equipment (391)	17,602	5.40%	1,185	41
Computer Equipment (391.1)	29,296	14.30%	0	42
Transportation Equipment (392)	277,261	15.00%	53,934	43
Stores Equipment (393)	697	4.00%	49	44
Tools, Shop and Garage Equipment (394)	35,860	5.00%	2,894	45
Laboratory Equipment (395)	2,439	5.00%	364	46
Power Operated Equipment (396)	0		0	47
Communication Equipment (397)	5,606	6.70%	404	48
Miscellaneous Equipment (398)	2,846	5.00%	1,062	49
Other Tangible Property (399)	0			50
Total General Plant	382,261		60,587	
Total accum. prov. directly assignable	1,201,518		174,155	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0				1,480	27
362	98,290				105,722	28
363	0				0	29
364	0				184,370	30
365	18,064				30,225	31
366	0				2,941	32
367	37,189				45,893	33
368	61,647				122,986	34
369	594				90,957	35
370	3,556				67,238	36
371	0				17,256	37
372	0				0	38
373	0				44,417	39
	219,340	0	0	0	713,485	
390	0				11,349	40
391	0			(864)	17,923	41
391.1	0			1,366	30,662	42
392				621	331,816	43
393	0			1	747	44
394	0				38,754	45
395	0				2,803	46
396	0				0	47
397	0				6,010	48
398	0				3,908	49
399	0				0	50
	0	0	0	1,124	443,972	
	219,340	0	0	1,124	1,157,457	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	1,201,518		174,155

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0				0 51
	219,340	0	0	1,124	1,157,457

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311	0				0 1
312	0				0 2
313	0				0 3
314	0				0 4
315	0				0 5
316	0				0 6
	0	0	0	0	0
331	0				0 7
332	0				0 8
333	0				0 9
334	0				0 10
335	0				0 11
336	0				0 12
	0	0	0	0	0
341	0				0 13
342	0				0 14
343	0				0 15
344	0				0 16
345	0				0 17
346	0				0 18
	0	0	0	0	0
352	0				0 19
353	0				0 20
354	0				0 21
355	0				0 22
356	0				0 23
357	0				0 24
358	0				0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	180	3.90%	360	30
Overhead Conductors and Devices (365)	114,008	3.20%	9,945	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	143,995	3.30%	14,040	33
Line Transformers (368)	0			34
Services (369)	114,603	4.40%	11,598	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	50,669	4.10%	3,088	39
Total Distribution Plant	423,455		39,031	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	423,455		39,031	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0				0	27
362	0				0	28
363	0				0	29
364	0				540	30
365	0				123,953	31
366	0				0	32
367	0				158,035	33
368	0				0	34
369	0				126,201	35
370	0				0	36
371	0				0	37
372	0				0	38
373	0				53,757	39
	0	0	0	0	462,486	
390	0				0	40
391	0				0	41
391.1	0				0	42
392	0				0	43
393	0				0	44
394	0				0	45
395	0				0	46
396	0				0	47
397	0				0	48
398	0				0	49
399	0				0	50
	0	0	0	0	0	
	0	0	0	0	462,486	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	423,455		39,031

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0				0 51
	0	0	0	0	462,486

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	26		7		19 1
7.2/12.5 kV (12kV)		1			1 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)		5			5 5
7.2/12.5 kV (12kV)		4			4 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	10		1		9 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)		1			1 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	110	8
Total	133	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	133	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	4,595	Tuesday	01/18/2005	18:00	2,591	1
February	02	4,373	Friday	02/18/2005	12:00	2,167	2
March	03	4,326	Wednesday	03/02/2005	11:00	2,395	3
April	04	4,392	Tuesday	04/19/2005	12:00	2,124	4
May	05	4,435	Tuesday	05/31/2005	14:00	2,272	5
June	06	6,687	Monday	06/27/2005	16:00	2,907	6
July	07	6,346	Wednesday	07/13/2005	18:00	3,144	7
August	08	6,845	Wednesday	08/03/2005	15:00	2,996	8
September	09	5,884	Monday	09/12/2005	14:00	2,579	9
October	10	5,243	Tuesday	10/04/2005	15:00	2,240	10
November	11	4,496	Wednesday	11/30/2005	18:00	2,242	11
December	12	4,955	Wednesday	12/07/2005	18:00	2,640	12
Total		62,577				30,297	

System Name Lodi Municipal Light and Water

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		30,296	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		30,296	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		28,923	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		8	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		16	22
Total Used by Company		24	23
Total Sold and Used		28,947	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,349	27
Total Energy Losses		1,349	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.4527%	29
Total Disposition of Energy		30,296	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL ENERGY CHARGE	RG-1	1,365	11,282	1
WATER HEATER ENERGY CHARGE	RW-1	2	6	2
Total Sales for Residential Sales		1,367	11,288	
Commercial & Industrial				
GENERAL SERVICE ENERGY CHARGE	CG-1	254	10,036	3
LARGE POWER	CP-2	7	7,240	4
Total Sales for Commercial & Industrial		261	17,276	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	4	359	5
Total Sales for Public Street & Highway Lighting		4	359	
Sales for Resale				
NONE		0		6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,632	28,923	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	915,975	91,538	1,007,513	1
0	0	390	53	443	2
0	0	916,365	91,591	1,007,956	
16,508	19,928	701,756	79,426	781,182	3
21,464	28,122	443,735	61,986	505,721	4
37,972	48,050	1,145,491	141,412	1,286,903	
0	0	59,657	2,492	62,149	5
0	0	59,657	2,492	62,149	
0		0		0	6
0	0	0	0	0	
37,972	48,050	2,121,513	235,495	2,357,008	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		Substations				5
Total of 12 Monthly Maximum Demands -- kW		62,577				6
Average load factor		66.3205%				7
Total Cost of Purchased Power		1,616,422				8
Average cost per kWh		0.0534				9
On-Peak Hours (if applicable)		7:00 am - 10:00 pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,213	1,377			12
	February	1,073	1,093			13
	March	1,231	1,165			14
	April	1,040	1,083			15
	May	1,093	1,179			16
	June	1,495	1,412			17
	July	1,382	1,762			18
	August	1,552	1,444			19
	September	1,263	1,316			20
	October	1,078	1,162			21
	November	1,099	1,143			22
	December	1,226	1,415			23
	Total kWh (000)	14,745	15,551			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0

0 1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
						0
Total						0

0 1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Lodi-Ind 1	Main 1	Main 2		1
Voltage--High Side	4,160	4,160	12,470		2
Voltage--Low Side	2,400	2,400	7,200		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	5,000	5,000	7,500		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	5,804	4,061	1,071		7
Dt and Hr of Such Maximum Demand	06/07/2005	05/23/2005	10/05/2005		8
	16:00	13:00	13:00		9
Kwh Output	12,690	15,710	1,898		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,648	434	15,219	1
Acquired during year	152	191	8,687	2
Total	1,800	625	23,906	3
Retired during year	116	52	1,684	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,684	573	22,222	6
Number end of year accounted for as follows:				7
In customers' use	1,631	427	15,869	8
In utility's use	7	9	667	9
				10
Locked meters on customers' premises	11			11
In stock	35	137	5,686	12
Total end of year	1,684	573	22,222	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	13	12,012	1
Mercury Vapor	400	1	2,026	2
Sodium Vapor	100	96	48,278	3
Sodium Vapor	150	69	52,299	4
Sodium Vapor	250	19	24,329	5
Total		198	138,944	
Ornamental				
Mercury Vapor	175	9	8,185	6
Mercury Vapor	400	10	20,260	7
Sodium Vapor	70	12	4,728	8
Sodium Vapor	100	55	27,450	9
Sodium Vapor	150	56	39,992	10
Sodium Vapor	250	27	34,573	11
Total		169	135,188	
Other				
NONE				12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 555 - Purchased power cost increased by 23% 2005 verses 2004. This increase due to a 12.5% increase in KW cost and the remainder due to increased demand related to weather.

Account 580 - Prior years procedure for allocation supervision to CWIP projects was dropped with change in personnel. Procedures reinstated for 2006.

Account 598 - Increased labor charged to general system maintenance drove the increase in 2005 verses 2004.

Account 930 - Increases in safety training and schooling, labor charged for shop office duties, and misc. shop and other supplies were contributors to the increase cost in this account.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

Account (362) - New substation completed and put online in Sept. 2005.

Account (367) and (368) - Utility is in the process of converting all line transformers and underground connections from 4 KV to 12 KV.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 391, 391.1, 392, and 393 are adjustments to adjust to the general ledger.
